

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

<b>JOHN T. ESPINOZA,</b>	)	
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	<b>No. 3:07-CV-526-G</b>
	)	<b>ECF</b>
<b>INTERNAL REVENUE SERVICE, ET AL.,</b>	)	
<b>Defendants.</b>	)	

**FINDINGS, CONCLUSIONS AND RECOMMENDATION  
OF THE UNITED STATES MAGISTRATE JUDGE**

This cause of action was referred to the United States Magistrate Judge pursuant to the provisions of Title 28, United States Code, Section 636(b), as implemented by an order of the United States District Court for the Northern District of Texas. The Findings, Conclusions and Recommendation of the United States Magistrate Judge follow:

**FINDINGS AND CONCLUSIONS**

Plaintiff has filed an unspecified civil action. Defendants are the United States, the Internal Revenue Service, the City of Fort Worth, Texas, and the Honorable Terry Means. On May 24, 2007, Plaintiff filed a motion to proceed *in forma pauperis*. The Court finds that Plaintiff's motion should be denied.

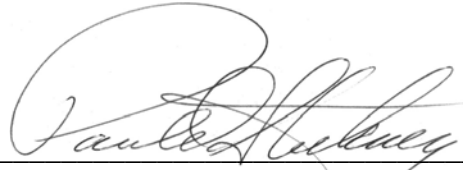
Plaintiff has previously filed complaints raising the same claims as his current action. See *Espinoza v. City of Fort Worth*, No. 4:00-CV-1623-Y (N.D. Tex., Ft. Worth Div.), *Espinoza v. Means*, No. 4:05-MC-22-A (N.D. Tex., Ft. Worth Div.). The Court in *Espinoza v. Means*, No. 4:05-MC-22-A, ordered that: "The clerk will not accept for filing a further motion to proceed IFP in regard to these claims, which appear to be frivolous." *Id.* at 2-3. Since Plaintiff seeks to

raise the same claims in this action, his motion to proceed *in forma pauperis* should be denied.

**RECOMMENDATION:**

For the foregoing reasons, the Court recommends that the District Court deny Plaintiff leave to proceed *in forma pauperis*. The Court further recommends that the District Court dismiss this action unless Plaintiff tenders the \$350.00 filing fee to the District Clerk within ten (10) days of the filing of this recommendation.

Signed this 4<sup>th</sup> day of June, 2007.

A handwritten signature in cursive script, appearing to read "Paul D. Stickney", is written over a horizontal line.

PAUL D. STICKNEY  
UNITED STATES MAGISTRATE JUDGE

**INSTRUCTIONS FOR SERVICE AND  
NOTICE OF RIGHT TO APPEAL/OBJECT**

The United States District Clerk shall serve a true copy of these findings, conclusions and recommendation on Plaintiff. Pursuant to Title 28, United States Code, Section 636(b)(1), any party who desires to object to these findings, conclusions and recommendation must serve and file written objections within ten days after being served with a copy. A party filing objections must specifically identify those findings, conclusions or recommendation to which objections are being made. The District Court need not consider frivolous, conclusory or general objections. A party's failure to file such written objections to these proposed findings, conclusions and recommendation shall bar that party from a *de novo* determination by the District Court. *See Thomas v. Arn*, 474 U.S. 140, 150 (1985). Additionally, any failure to file written objections to the proposed findings, conclusions and recommendation within ten days after being served with a copy shall bar the aggrieved party from appealing the factual findings and legal conclusions of the Magistrate Judge that are accepted by the District Court, except upon grounds of plain error. *Douglass v. United Servs. Auto. Ass'n*, 79 F.3d 1415, 1417 (5th Cir. 1996) (en banc).

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PAUL D. STICKNEY  
UNITED STATES MAGISTRATE JUDGE